## ABSTRACT OF THE DISCLOSURE

COMPOSITION BASED ON ZIRCONIUM, CERIUM AND TIN OXIDES,

PREPARATION AND USE AS CATALYST

The invention concerns a composition based on zirconium oxide and cerium oxide and, optionally, an oxide of another rare earth, characterized in that it contains 10 tin oxide in a proportion of more than 25 wt. % of oxide. Said composition is obtained by a method which consists in forming a mixture comprising zirconium, cerium and tin compounds and, optionally a compound of another rare earth; in bringing said mixture in the 15 presence of a basic compound whereby a precipitate is obtained; heating said precipitate in an aqueous medium and calcining same. The composition can be used as catalyst, in particular for treating motor vehicle exhaust gases. 20